

IN THE ABSTRACT

Page 30, lines 1-18, delete in their entirety and substitute therefore the following new
Abstract of the Disclosure on the page attached hereto.

ABSTRACT OF THE DISCLOSURE

A vertical semiconductor device including a first conductivity type base layer having resistance higher than that of a first conductivity type buffer layer, the first conductivity type buffer layer formed in one surface portion of the first conductivity type base layer, a second conductivity type drain layer selectively formed in a surface portion of the first conductivity type buffer layer, a second conductivity type base layer selectively formed in the other surface portion of the first conductivity type base layer, a first conductivity type source layer selectively formed in a surface portion of the second conductivity type base layer, a gate insulating film formed on the second conductivity type base layer between the first conductivity type source layer and the first conductivity type base layer, a gate electrode formed on the second conductivity type base layer via the gate insulating film, a drain electrode electrically connected to the second conductivity type drain layer, and a source electrode electrically connected to the first conductivity type source layer and the second conductivity type base layer, wherein the drain electrode is not electrically connected to the first conductivity type buffer layer.